

**TABLE OF CONTENTS**

FOREWORD

INTRODUCTION TO THE DOD FINANCIAL MANAGEMENT REGULATION

PUBLICATIONS SUPERSEDED

TABLE OF CONTENTS

REFERENCES

CHAPTER 1            GENERAL PROVISIONS COVERING FINANCIAL  
AUTHORIZATIONS FOR CONTRACT PAYMENTS AND  
COLLECTIONS

0101            INTRODUCTION  
0102            CONTRACTS  
0103            QUALITY AND INTERNAL CONTROL

CHAPTER 2            DISCOUNT OFFERS AND CALCULATIONS

0201            DISCOUNT OFFERS AND CALCULATIONS  
0202            DISCOUNT REPORTING

CHAPTER 3            CLAIMS

0301            ASSIGNMENT OF CLAIMS  
0302            DOUBTFUL CLAIMS

CHAPTER 4            MISCELLANEOUS ADVANCE PAYMENTS

0401            ADVANCE PAYMENTS  
0402            LIBRARY DEPOSIT ACCOUNTING

CHAPTER 5            PAYMENTS UNDER REAL PROPERTY LEASES

0501            GENERAL  
0502            TAXES AND IMPROVEMENTS

CHAPTER 6            FEDERAL, STATE, LOCAL AND FOREIGN TAXES

0601            GENERAL  
0602            FEDERAL  
0603            STATE AND LOCAL TAXES

0604	CUSTOMS
0605	MISCELLANEOUS--FOREIGN
0606	REPORTING
CHAPTER 7	PROMPT PAYMENT ACT
0701	GENERAL
0702	INVOICES
0703	INTEREST
0704	INTEREST PAYMENTS FUNDING
0705	REASONS FOR INTEREST PAYMENTS
0706	PROMPT PAYMENT REPORTING
0707	DELIVERY TICKET AS AN INVOICE
CHAPTER 8	PREPARATION AND DISTRIBUTION OF PAYMENT VOUCHERS
0801	GENERAL
0802	COPIES PREPARED
0803	PAYEE'S CERTIFICATE
0804	ADMINISTRATIVE CERTIFICATE
0805	PAYMENT INFORMATION
0806	DISTRIBUTION OF PAYMENT DOCUMENTATION
CHAPTER 9	SUPPORTING DOCUMENTS TO PAYMENT VOUCHERS
0901	CONTRACTS AND PURCHASE ORDERS
0902	CONTRACT MODIFICATIONS
0903	CONTRACTOR INVOICES
0904	FOREIGN LANGUAGE DOCUMENTS
0905	PAYMENTS
0906	REPORTS
0907	VOUCHERS AND SUPPORTING PAPERS
CHAPTER 10	PAYMENT VOUCHERS - SPECIAL APPLICATIONS
1001	INTRAGOVERNMENTAL PAYMENTS
1002	PARTIAL PAYMENTS, AND COST REIMBURSEMENT CONTRACTS
1003	FAST PAYMENT
1004	ROYALTY AND COOPERATIVE RESEARCH DEVELOPMENT AGREEMENT (CRDA) INCOME
CHAPTER 11	PAYMENT AS REIMBURSEMENT FOR PERSONAL EXPENDITURES
1101	PERSONAL EXPENSES
1102	EXPENDITURES OTHER THAN PERSONAL

CHAPTER 12	MISCELLANEOUS PAYMENTS
1201	FEES AND AWARDS
1202	PURCHASES OF SPECIAL ITEMS
1203	CREDIT CARDS
CHAPTER 13	TRANSPORTATION PAYMENTS FOR FREIGHT AND PERSONAL PROPERTY
1301	RESPONSIBILITIES
1302	GOVERNMENT BILLS OF LADING, TRANSPORTATION REQUESTS AND TRANSPORTATION WARRANTS
CHAPTER 14	TRANSPORTATION PAYMENTS OTHER THAN FREIGHT AND PERSONAL PROPERTY
1401	GENERAL TRANSPORTATION PROCEDURES AND PAYMENTS
1402	GENERAL ACCOUNTING OFFICE--ADJUSTMENTS
CHAPTER 15	NONTEMPORARY STORAGE AND LOCAL DRAYAGE OF HOUSEHOLD GOODS
1501	NONTEMPORARY STORAGE -- HOUSEHOLD GOODS
1502	NONTEMPORARY STORAGE -- GOVERNMENT OR GOVERNMENT CONTROLLED QUARTERS
1503	LOCAL DRAYAGE
CHAPTER 16	PAYMENT FOR POSTAL SERVICES AND SMALL PACKAGE DELIVERY COSTS
1601	PAYMENTS
1602	PAYMENT PROCEDURES
1603	CONUS ADVANCE DEPOSIT TRUST
1604	SMALL PACKAGE DELIVERY FIRMS
1605	POSTAL METERS
1606	MISCELLANEOUS PAYMENTS
CHAPTER 17	ELECTRONIC DATA INTERCHANGE
1701	INTRODUCTION
1701	SYSTEMS CONTROL
1701	APPLICABILITY

CHAPTER 18	CONTRACTOR DEBT COLLECTION
1801	DEBTS
1802	DEMAND FOR PAYMENT
1803	INTEREST
1804	MISCELLANEOUS SUBJECTS
1805	DEFERMENTS
1806	BANKRUPTCY
CHAPTER 19	GRANTS AND OTHER ASSISTANCE INSTRUMENTS
1901	PAYMENTS
1901	PAYMENT REQUEST
1901	PAYING THE REQUEST
★CHAPTER 20	CONTRACT RECONCILIATION
★ 2001	GENERAL
★ 2002	RESPONSIBILITIES
★ 2003	PROCEDURES
★ APX A	REQUESTS FOR INFORMATION
★ APX B	RESPONSIBLE CONTRACT RECONCILIATION AGENT (RCRA) QUALIFICATIONS AND RESPONSIBILITIES
★ APX C	CONTRACT RECONCILIATION REGISTRATION SYSTEM PROCEDURES
★ APX D	RECONCILIATION TOOLS
★ APX E	GUIDANCE ON PREPARING, REVIEWING, AND PROCESSING RECONCILIATION ADJUSTMENT PACKAGES
★ APX F	ROOT CAUSE ERROR CODES
★ APX G	QUICK REFERENCE GUIDE TO MOCAS APPLICATIONS
CHAPTER 21	JUNIOR RESERVE OFFICER TRAINING CORPS (JROTC) INSTRUCTOR PAY
2101	OVERVIEW
2102	POLICIES AND PROCEDURES
2103	RESPONSIBILITIES
2104	REIMBURSEMENTS
2105	DEFINITIONS AND ACRONYMS
2106	PRESCRIBED FORMS
2107	JROTC UNIT ESTABLISHMENT AT SCHOOLS
2108	CERTIFICATION OF JROTC INSTRUCTORS
2109	SEPARATIONS, TRANSFERS, DECERTIFICATIONS AND DISESTABLISHMENTS
2110	JROTC INSTRUCTOR PAY COMPUTATION

2111	FINANCIAL MANAGEMENT
2112	DEBTS

**APPENDICES**

APPENDIX A--SUBJECT INDEX

APPENDIX B--PROMPT PAYMENT ACT (PPA) REPORT (Q) 1619